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transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and  
sorting the transactions in the at least one file and producing an accounting statement.

29. (New) The method of Claim 28, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

30. (New) The method of Claim 28, wherein the at least one transaction code is selected by the first entity.

31. (New) The method of Claim 28, wherein the at least one transaction code is selected by at least one of the other entities.

32. (New) The method of Claim 28, wherein the standardized codes comprise financial transaction codes.

33. (New) The method of Claim 28, wherein the transmission of the record of each transaction and at least one transaction code is initiated at about the time when funds are transferred or instructions are given for the transfer of funds.

34. (New) The method of Claim 28, wherein the transaction codes are provided from a menu.

35. (New) The method of Claim 28, including entering into said file information regarding said first entity.

36. (New) The method of Claim 35, wherein said information includes beginning balances for income, expenses, assets, liabilities and/or bank accounts.

37. (New) The method of Claim 36, including entering into said file coding information appropriate to said first entity.

38. (New) The method of Claim 28, including providing said first entity and/or agents of said entity a passcode to permit access to said file.

39. (New) The method of Claim 28, including:  
providing a subsidiary ledger for each of said other entities; and  
transferring selected subsidiary ledgers from said other entities to said file.

40. (New) The method of Claim 39, including providing access to said subsidiary ledger for said first entity and/or agents of said first entity, whereby said first entity and/or agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs in said selected subsidiary ledgers.

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41. (New) The method of Claim 28, including providing a funds transfer facility to facilitate transfer of funds to and from said first entity and said other entities.
42. (New) The method of Claim 41, including:
  - employing said funds transfer facility to receive an instruction to transfer funds; and
  - transferring funds from said first entity to said other entities based on said instruction.
43. (New) The method of Claim 41, including employing said funds transfer facility to transmit data related to said transfer of funds.
44. (New) The method of Claim 41, including employing said funds transfer facility to adjust current records.
45. (New) A system for providing financial accounting statements for a first entity, comprising:
  - a first computer having at least one file from which an accounting statement may be generated;
  - a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;
  - a communication network for transferring said data inputs from said second computer to said file of said first computer; and
  - means for performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs, and producing said accounting statement.
46. (New) The system of Claim 45, including:
  - a first said file in said first computer for receiving accrual accounting data inputs; and
  - a second said file in said first computer for receiving cash accounting data inputs.
47. (New) The system of Claim 45, including means for transferring funds from said first entity to said second entity.
48. (New) The system of Claim 45, wherein said second computer comprises means for electronically recording, collecting, processing, storing and transmitting said financial transactions.

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56. (New) The computer readable medium of Claim 55, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

57. (New) The computer readable medium of Claim 55, wherein the at least one transaction code is selected by the first entity.

58. (New) The computer readable medium of Claim 55, wherein the standardized codes comprise financial transaction codes.

59. (New) An apparatus for producing an accounting statement for an entity comprising:

means for providing transaction codes, including standardized codes;

means for the first entity to conduct with a plurality of other entities separate financial transactions;

means for associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

means for transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

means for sorting the transactions in the at least one file and producing an accounting statement.

60. (New) The apparatus of Claim 59, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

61. (New) The apparatus of Claim 59, wherein the at least one transaction code is selected by the first entity.

62. (New) The apparatus of Claim 59, wherein the standardized codes comprise financial transaction codes.

63. (New) A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for producing an accounting statement for a first entity, comprising:

providing transaction codes, including standardized codes;

the first entity conducting with a plurality of other entities separate financial transactions;

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associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

64. (New) The computer data signal embodied in a carrier wave of Claim 63, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

65. (New) The computer data signal embodied in a carrier wave of Claim 63, wherein the at least one transaction code is selected by the first entity.

66. (New) The computer data signal embodied in a carrier wave of Claim 63, wherein the standardized codes comprise financial transaction codes.

67. (New) A computer assisted method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and producing said accounting statement.

68. (New) The method of Claim 67, further including transferring funds from said first entity to said second entity.

69. (New) A computer readable medium containing instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

New Claims 28-70

28. A method of providing financial accounting statements for a first entity, comprising:

providing transaction codes, including standardized codes;  
the first entity conducting with a plurality of other entities  
separate financial transactions;

associating at least one of the transaction codes at about the  
time when funds are transferred or instructions are given for transfer to complete  
each financial transaction;

transmitting a record of each transaction and the at least one  
transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing  
an accounting statement.

29. The method of Claim 28, wherein the separate financial  
transactions include the transfer of funds and the instructions for transfer of  
funds.

30. The method of Claim 28, wherein the at least one  
transaction code is selected by the first entity.

31. The method of Claim 28, wherein the at least one  
transaction code is selected by at least one of the other entities.

32. The method of Claim 28, wherein the standardized codes  
comprise financial transaction codes.

33. The method of Claim 28, wherein the transmission of the  
record of each transaction and at least one transaction code is initiated at about  
the time when funds are transferred or instructions are given for the transfer of  
funds.

34. The method of Claim 28, wherein the transaction codes are  
provided from a menu.

35. The method of Claim 28, including entering into said file  
information regarding said first entity.

36. The method of Claim 35, wherein said information includes beginning balances for income, expenses, assets, liabilities and/or bank accounts.

37. The method of Claim 36, including entering into said file coding information appropriate to said first entity.

38. The method of Claim 28, including providing said first entity and/or agents of said entity a passcode to permit access to said file.

39. The method of Claim 28, including:  
providing a subsidiary ledger for each of said other entities;  
and  
transferring selected subsidiary ledgers from said other entities to said file.

40. The method of Claim 39, including providing access to said subsidiary ledger for said first entity and/or agents of said first entity, whereby said first entity and/or agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs in said selected subsidiary ledgers.

41. The method of Claim 28, including providing a funds transfer facility to facilitate transfer of funds to and from said first entity and said other entities.

42. The method of Claim 41, including:  
employing said funds transfer facility to receive an instruction to transfer funds; and  
transferring funds from said first entity to said other entities based on said instruction.

43. The method of Claim 41, including employing said funds transfer facility to transmit data related to said transfer of funds.

44. The method of Claim 41, including employing said funds transfer facility to adjust current records.

45. A system for providing financial accounting statements for a first entity, comprising:

a first computer having at least one file from which an accounting statement may be generated;

a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

a communication network for transferring said data inputs from said second computer to said file of said first computer; and

means for performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs, and producing said accounting statement.

46. The system of Claim 45, including:

a first said file in said first computer for receiving accrual accounting data inputs; and

a second said file in said first computer for receiving cash accounting data inputs.

47. The system of Claim 45, including means for transferring funds from said first entity to said second entity.

48. The system of Claim 45, wherein said second computer comprises means for electronically recording, collecting, processing, storing and transmitting said financial transactions.

49. The system of Claim 45, wherein said first computer is a personal computer.

50. The system of Claim 45, wherein said second computer is a personal computer.

51. A computer assisted method for producing an accounting statement for a first entity, comprising:

providing transaction codes, including standardized codes;

the first entity conducting with a plurality of other entities separate financial transactions;



associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

52. The method of Claim 51, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

53. The method of Claim 51, wherein the at least one transaction code is selected by the first entity.

54. The method of Claim 51, wherein the standardized codes comprise financial transaction codes.

55. A computer readable medium containing instructions for performing a method for producing an accounting statement for a first entity comprising:

providing transaction codes, including standardized codes;  
the first entity conducting with a plurality of other entities separate financial transactions;

associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

56. The computer readable medium of Claim 55, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

57. The computer readable medium of Claim 55, wherein the at least one transaction code is selected by the first entity.

58. The computer readable medium of Claim 55, wherein the standardized codes comprise financial transaction codes.

59. An apparatus for producing an accounting statement for an entity comprising:

means for providing transaction codes, including standardized codes;

means for the first entity to conduct with a plurality of other entities separate financial transactions;

means for associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

means for transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

means for sorting the transactions in the at least one file and producing an accounting statement.

60. The apparatus of Claim 59, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

61. The apparatus of Claim 59, wherein the at least one transaction code is selected by the first entity.

62. The apparatus of Claim 59, wherein the standardized codes comprise financial transaction codes.

63. A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for producing an accounting statement for a first entity, comprising:

providing transaction codes, including standardized codes;  
the first entity conducting with a plurality of other entities separate financial transactions;

associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

64. The computer data signal embodied in a carrier wave of Claim 63, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

65. The computer data signal embodied in a carrier wave of Claim 63, wherein the at least one transaction code is selected by the first entity.

66. The computer data signal embodied in a carrier wave of Claim 63, wherein the standardized codes comprise financial transaction codes.

67. A computer assisted method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and

producing said accounting statement.

68. The method of Claim 67, further including transferring funds from said first entity to said second entity.

69. A computer readable medium containing instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and

producing said accounting statement.

70. A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and

producing said accounting statement.